

Violation of act  
a misdemeanor.  
Punishment.

Any person, firm, or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined in the discretion of the court.

No county, city  
or town tax.

No county, city, or town shall levy any additional tax under this section.

Newsdealers on  
trains.

#### SEC. 66. *Newsdealers on trains.*

Graduated tax.

Upon all persons, companies, or corporations carrying on the business of selling books, magazines, papers, fruits, confections or other articles of merchandise on railroad trains in this State, an annual license tax as follows: Where such news company operates on less than three hundred miles of railroad or railroads, two hundred and fifty dollars (\$250); where such news company operates on three hundred miles and less than five hundred miles of railroad or railroads, five hundred dollars (\$500); where such news company operates on five hundred miles or more of railroad or railroads, one thousand dollars (\$1,000). No county or municipality shall have authority to levy any tax for the privilege of carrying on said business.

No county or  
municipality to  
levy any tax.

Soda fountains.

#### SEC. 67. *Soda fountains.*

Graduated tax.

On each soda fountain operated by any person, firm, or corporation an annual tax as follows: In towns of less than one thousand inhabitants, five dollars (\$5); in towns of one thousand inhabitants and less than five thousand, ten dollars (\$10); in towns of five thousand inhabitants and less than ten thousand, fifteen dollars (\$15); in towns of ten thousand inhabitants and less than fifteen thousand, twenty dollars (\$20); in towns of fifteen thousand inhabitants and less than twenty-five thousand, thirty dollars (\$30); in towns of twenty-five thousand or more inhabitants, forty dollars (\$40). On each stand at which soft drinks are carbonated and sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail there shall be an annual tax of two dollars and fifty cents (\$2.50). No county shall levy any tax under this section and no city or town more than one-half of the tax levied under this section. Nothing in this section shall be construed to authorize the sale of soft drinks containing cocaine or any of its salts or derivatives.

Dealers in  
patent rights  
and formulas.

#### SEC. 68. *Dealers in patent rights and formulas.*

On every person, firm, or corporation selling or offering for sale any patent right or formula, an annual license tax of ten dollars (\$10) for each and every county to be collected by the Commissioner of Revenue.